GOVERNMENT OF MADRAS.

L.A. (1950) Department.

Endorsement

D.O.

Memorandum

Lodged—

Revenue Department.
Subject.

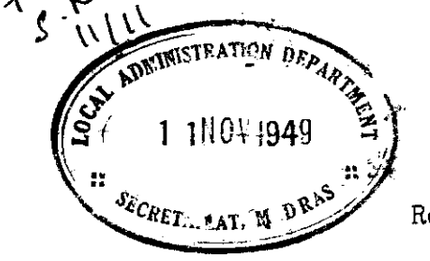
Tax - Property tax - (South Kanara) - Udipi Municipal Council - Tax due from Government on vacant lands for half year ending 31-3-1949 - Report - Submitted

Madras. Ref:A.No.2092/49--3. Dated:- 9--11--19

Sri P. M. Jayarajan, Bar-At-Law, ICS.,
Secretary, Board of Revenue

48582

Sri S. Ranganathan, I.C.S.,
Commissioner of Land Revenue.



Read:- From the Collector of South Kanara, Ref.C.No.3696-49 E1, dated 5-4-1949.
-do- -do- dated 21-6-1949.
-do- -do- " 30-7-1949.

REFERENCE:--

The Collector of South Kanara has brought to the Board's notice that the Municipal Council, Udipi, has demanded a sum of Rs.26,718/- from the Tahsildar towards property tax at an enhanced rate laid down in G.O.No.1778 L.A., dated 24-9-1948 on Government vacant lands including about 72 acres of Panchayat forest and about 79 acres of grazing ground porambokes situated within its limits. The lands taxed are classified as:--

(1) Panchayat forest and Grazing ground porambokes reserved for agricultural purposes.

(2) Vacant lands reserved for assignment to houseless poor and to the members of Harijan classes.

(3) Vacant lands reserved for other specific purposes and

(4) Road porambokes.

As regards items 2 and 3 above the Collector states that though the lands were reserved for specific purposes, they are sti in the possession of the Revenue Department and that they are liab to be taxed. With regard to item 4 the Collector holds the view that so long as the lands are not vested in the Municipality, the Revenue Department may have to pay the tax. It is with regard to item 1 above the Collector in consultation with the Government Pleader, Mangalore, states that as the lands are exclusively used for agricultural purposes, they are not liable to taxation. The amount of tax payable on lands in item 1 above comes to - Rs.14,154-0-0. The Government Pleader, Mangalore opines that according to G.O.No.1778, L.A., dated 24-9-1948 the lands, which a not used exclusively for agricultural purposes and are not occupie by, or adjacent and appurtenant to buildings, are to be taxed at certain specified rates, that the lands in question are either forest lands or grazing grounds and that they are agricultural lan not liable to be taxed. The Collector requests that the Governme may be moved to direct the Municipal Council under Section 36(1)(i (a) of the District Municipalities Act to write off the arrear demand of Rs.14,154-0-0.

The Board agrees with the views expressed by the Government Pleader. It considers that the action of the Municipality in treating the agricultural lands as vacant lands and levying a tax of Rs.6/- per unit of 320 sq. yds. and demanding a tax of Rs.14,154-0-0 from the Tahsildar, Udipi, is not correct. It submits that the demand is erroneous and illegal. It therefore supports the Collector's recommendation to the Government and requests that they may be pleased to cancel the tax of Rs.14,154-0-0 demanded by the Municipal Council under the provisions of Section 36 (1) (i) (ii) (a) of the Madras District Municipalities Act.

Copy of letter Ref.C.No.3696.49.E1, dated 5-4-1949, from the Collector of South Kanara, Mangalore.

Sub:- Tax - Property tax for the half year ending 31-3-1949 Due from the Government to the Municipal Council - On account of vacant lands - Payment withheld - Report submitted -

The Municipal Council, Udipi had demanded a sum of about Rs.26718 from the Tahsildar, Udipi, towards the property tax due from the Governm on account of the vacant lands at the disposal of Government situated wi the Udipi Municipality in pursuance of the provisions contained in G.O. No.1778, L.A. Department dated 24-9-1948. The Tahsildar has now repor that the lands on which the Municipality has claimed the tax include abo 72 acres of a Panchayat Forest and about 79 acres of grazing ground pora kes, which are really used for agricultural purposes within the Municipal limits. It is likely that there are other similar lands also, which are exclusively reserved for public purposes just like public roads.

2. Under G.O.No.1778, L.A. Department dated 24-9-1948, only lands which are not used exclusively for agricultural purposes and are not occupied or adjacent and appurtenant to buildings are liable for the enh ced tax. It is a matter of doubt whether the lands of the kind referred in para 1 above, which are specifically reserved by the Government for agricultural and other public purposes are liable to tax at the enhanced rates. The payment by the Government of the enhanced tax due to the Udipi Municipality for the half year ending 31-3-1949 has, therefore bee withheld by my predecessor, and I request that the Board may be pleased approve of his action.

3. Under Rule 26(a) (ii) of Schedule IV of the D.M. Act the appeal time is 15 days from the date of service of the demand notice and under Rule 10 of the same schedule, the Chairman of the Municipallity ought to s a special notice to the assessee about the enhancement of the tax inviting objections, if any, within sixty days in the case of Government. I am aski the Tahsildar, Udipi, whether he had received such a notice, and if so, what action was taken by him with reference to it. I am also referring the matter to the Government Pleader, Mangalore, for his opinion, and I shall send a further report after receiving the reply of the Tahsildar and the opinion of the Government Pleader.

Copy of letter Roc.3696/49-E1, dated 21-6-1949, from the Collector of South Kanara, Mangalore.

Ref:- 1. This Office. R.O.C.No.3696/49-E1, dated 5-4-1949.
2. Mangalore G.P's letter Ref.No.348/49, dated 22-4-1949
3. Udipi Tahsildar's Ref.C.No.1116/49-B1, dated 28-4-49.

In continuation of this Office report 1st cited above I furnish the following further information in the matter.

2. The Tahsildar, Udipi in his report 3rd cited above states that demand notices in respect of the tax due for the 1st half year of 48-49 were received by him on 23-11-1948 and those for the 2nd half year on 1-12-1948. In all he received 113 demand notices for both the half years. He got them verified thro' the Revenue Inspector and returned all the 113 demand notices to the Municipality for rectification of certain demands which were found to be irregular. The Municipality returned 106 demand notices to the Tahsildar, Udipi, after revising the demand on 31-1-1949. These notices were again sent to the Revenue Inspector for further verification on 5-2-1949. The Tahsildar also received 9 demand notices f the two half years in respect of Government buildings which were sent by the Municipal Commissioner to the Executive Engineer, South Kanara on 17-2-1949. They were also sent to the Revenue Inspector for veritification. The Revenue Inspector returned them all after verification on 22-3-1949. The Municipal Commissioner also returned the remaining 7 demand notices o 25-3-1949.

3. It would appear that the demand notices issued by the Municipalit for the tax due were under correspondence and were not lawfully served either on the Collector or on the Tahsildar in time nor were they law acknowledged by any one.

4. The lands that have been taxed by the Municipality can be classified as follows:--

(1) Panchayat Forest and grazing ground Porambokes, reserved for agricultural purposes.
(2) Vacant lands reserved for assignment to house-less poor and to the members of Harijan Classes.
(3) Vacant lands reserved for other specific purposes and
(4) Road poramboker

5. The Government Pleader, Mangalore in his letter 2nd cited above (copy enclosed) has expressed his view that Panchayat Forests and grazing grou are agricultural lands and are not liable to be taxed.

6. The lands mentioned in items (2) and (3) of para 4 above though reserved for specific purposes are still in the possession of the Revenue Department and hence they appear to me to be liable to tax.

7. As regards lands noted in item (4) above, it appears to me that so long as they are not vested in the Municipality, the Revenue Department may have to pay the tax. But when they are once vested in the Municipal Council, they come under lands belonging to Municipal Councils and are exempt from tax under Section 83(1) (d) of the District Municipal Act.

8. Since the tax in respect of lands (Panchayat forest and grazing grounds) in item (1) above alone comes to Rs.14,154-0-0, I solicit instructions whether the tax claimed by the Municipality may be paid, in view of the fact that the Government Pleader, Mangalore has stated that Panchayat forests and grazing grounds are agricultural lands and are not liable to be taxed.

9. I am directing the Tahsildar, Udipi, to report whether any land alienated in favour of the Municipality has been included in the list of lands taxed by the Municipality Udipi and whether the road porambokes referred to in para 4(4) were alienated to it and if not why? Further action in this matter will be taken on receipt of his report.

***

Copy of letter Ref.C.No.3696-49-E1, dated 30-7-1949, from the Collector of South Kanara, Mangalore.

Ref:- Board's Ref.A.2092-49-2, dated 20-7-1949.

.O.No.1778, Local Administration Department, dated 24-9-1948 was published at page 364 of Part IA of the Fort St. George Gazettee, dated 28-9-1948. A copy of the Government Pleader's letter Ref.No.348-49 dated 22-4-1949 is enclosed.

2. The Government Pleader's view is that panchayat forests and grazing grounds are agricultural lands and are not liable to be taxed. But the Municipal Council, Udipi has assessed these lands along with other vacant lands situated within the limits of the Municipality, and has brought the tax to demand in the accounts of the Municipality for the year ending 31-3-1949 after issuing demand notices to the Tahsildar, Udipi, though the demand notices were not properly served. If the Board agrees with the view expressed by the Government Pleader, the Government are not liable to pay the property tax amounting to Rs.14,154-0-0. This amount will, therefore, be outstanding as an arrear demand in the accounts of the Municipality, unless the Government are moved to direct the Municipal Council under Section 36(1)(ii)(a) of the Madras District Municipalities Act to have the demand cancelled and the amount written off from the accounts as the same was not lawfully demanded. If the Board agrees with the views of the Government Pleader, the Government may, therefore, be moved to direct the Municipal Council to write off the arrear demand to the extent of Rs.14,154-0-0.

3. The Tahsildar, Udipi has since reported that the lands taxed by the Municipality do not include any land that has been alienated to it. However, the Tahsildar's report shows that a road poramboke in S.No. 89.6A1 of Badagabettu village measuring 62 cents has been assessed by the Municipality and I am instructing the Tahsildar to examine the feasibility of alienating this extent in favour of the Municipality in order to avoid future taxation on the plot.

***

Copy of Ref.No.348/1949 dated 22nd April 1949 of the Government Pleader, South Kanara addressed to the Collector of South Kanara.

Sub:- Property Tax Enhancement under G.O.No.1778, L.A. Department, dated 28-9-1949 applicability. -

Ref:- Your reference C.No.3696/49-E1, dated 5th April 1949, Received on 16-4-1949.

G.O.No.1778, dated 24th September, 1948 requires that lands which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to buildings to be taxed at certain specified rates.

The lands referred to in your letter are either forest lands or grazing grounds. Tney are agricultural lands and not liable to be taxed.

Sd./- K. S. Hegde, 22-4-1949.
Government Pleader, S.K.

TAX - Property - Udipi Municipal Council - On lands not used exclusively for agricultural purposes and not occupied by or adjacent and appurtenant to buildings - Government ~~lands~~ - Assessment of - Instructions - Issu

Letter from the Board of Revenue,
Ref.A.No.2092/49-3 dated 9-11-49.

Memo No. 48582/uf - 2A Dated 5.1

The Board of Revenue is informed that it will not be proper for the Government to take action under section 36(1) of the M.D.M. Act to cancel the demand notices under reference. It is also informed that, if income is derived from lands classified as panchayat forests, they may be assessed ~~as agricultural lands~~ to tax as lands used for agricultural purposes, at the rate applicable to such lands. If no income could be derived from them and from grazing ground porambokes, ~~and~~ road porambokes the Collector may be asked to require the Udipi Municipal Council to show cause why the lands should not be notified under Sec.83 of the Act as exempt from tax with retrospective effect from 1-10-49.

2. The Board of Revenue is also informed in this connection that the rates of property tax on vacant lands, i.e., lands not used exclusively for agricultural purposes and not occupied by or adjacent and appurtenant to buildings in the Udipi Municipality has been refixed by Government in G.O.No.350 R.A. dated 23-2-49 (copy enclosed) on the basis of the capital value of the lands instead of on the basis of their extent with effect from 1-4-49. The legality or otherwise of the levy of the tax on the basis of extent for the second half year of 1948-49 has been questioned and the matter is pending decision in the District Munsif's court, Udipi as the executive authority of the Municipality failed

vide G.O.M.S. 1773 d/ 10.5.50 (F)

vide A on proof of mem No 36929/uf-3A 16.x.uf (D)

to publish the notification under Section 80 of the M.D.M. Act.

R.O.C.No. B2/2307-/48. Municipal Office, Udipi,
Dated:20. 4. 1949.

From

Sri V. Balagangadharan, B.A.,(Hons)
Municipal Commissioner, Udipi.

To

The Secretary to Government,
L.A., Department, Madras.

Thro'

The Chairman, Municipal Council, Udipi.
a n d
The Inspector of Municipal Councils and
Local Boards, Madras.

Sir,

Sub: TAX - Property - Udipi Municipality - Amount due from Government.

I beg to report that the property tax on Government buildings and lands in this town for the year 1948-49 has not been received in full from the Tahsildar, Udipi. The tax on Government properties in Udipi at the rates prevalent on 1. 4. 48 has alone been paid by the Tahsildar; but here too there is Rs.75-13-0 in arrears. The concerned demand notices were sent to the Tahsildar, Udipi in due time. The Collector of South Kanara in his letter No. R.O.C. 3696/49 dated 27. 3. 49 informed me that the legality of the assessment was under consideration, and that the amount may be shown as arrears due from Government.

There has been an increase in the tax amount due from Government from 1. 10. 48. This is, however, solely due to the revision of the rates of tax on vacant lands ordered by Government in G.O.No.1778, L.A., dated 24. 9. 48. There has been no change either in the extent of the land assessed nor on the mode of assessment; only the rate of the tax has been increased to that laid down in the G.O. quoted above.

There is therefore no irregularity in the assessment. I request that order may be issued to pay off the taxes due to this council as early as possible.

I may add that credit for the full amount of this tax has been taken in the Revised Budget of the council for 1948-49, as approved by Government and that this is the only item of tax left uncollected on 31. 3. 1949 out of the demand for 1948-49.

Chairman,
Municipal Council,

Copy to the Collector of South Kanara for favour of information
KMR/A.21.4.

Office of the Inspector
of Forests
Dy - Ho D - O.

Transmitted herewith
L.A. Deptt.

early

Referred to the Collector of S. Kanara for report through the Bd of Rev.

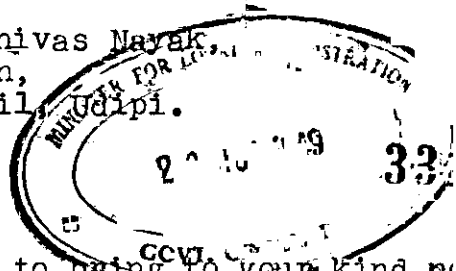
Reminder 15/6 4/7
Retable 4/7 19/7

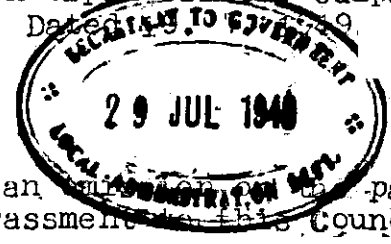
Retd.
Time ... ed 5/7.

To the Collr. of S. Kanara
Copy to the Bd of Rev

Sri Upendra Srinivas Nayak,
Chairman,
Municipal Council, Udipi.

Municipal Office, Udipi,
Dated 19.





Respected Sir,

I write to bring to your kind notice an omission on the part of Government which is causing serious embarrassment to this Council

1. Property tax amounting to over Rs.27,000/- on Government lands in this town for the half year ending 31-3-1949 has not been yet paid by Government. Government, as you might remember, raised the rate of tax on vacant lands in municipal areas from 1-10-1948. As owner of the major portion of vacant lands in this town, the tax payable by Government went up considerably consequent on this increa Though the District Collector first ordered the payment of the tax, later he said he would not pay. The result has been that the entire amount was in arrears at the close of the year and the percentage of collection fell by about 29.

3. Though the increase in the rate of tax was excessive, all th private citizens and institutions have paid it; only Government who ordered the increase, withheld payment.

4. The entire Budget of the Council is likely to be upset if th tax due from Government is not received soon. Moreover, the delay is resulting in avoidable misunderstandings among citizens who are frankly puzzled to know that the Government after ordering the collection of the increased rates have themselves not paid their dues.

5. In this office letter No.B2-2307/48 dated 1-4-1949, Government were addressed on this matter. No orders have been received yet.

6. I request you to look into t
the payment of the tax due by Gover

L. A.

Please see the d.o. from the C.M.C., Udipi and the minute of H.M.(L.A.) thereon on page 1 above. The letter ~~dated~~ No. B2-2307/48 dated 20.4.49 (& not 1.4.49) referred to in paragraph 5 of the d.o. overleaf was sent to Rev. in this dept. U.O. No 19882/49-1A dated 9.5.49. This may also be sent to Rev. U.O. in continuation.

8/8/49

see 1.8.49

ADDITIONAL ASST. SECRETARY TO GOVERNMENT
47205
4 - AUG 1949
REVENUE DEPARTMENT

U.O. 33179/49-1A

8/8/49

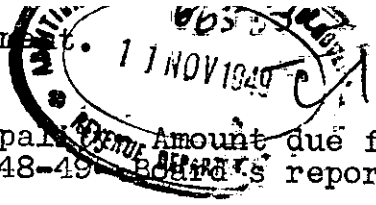
~~sep.~~ Municipal Council on page 3 ante. A report has been called for from the Collector. The report may be awaited till 1.9.49.

~~a dated etc on page 3 ante~~

See order on D 3 of R1 file

16/8/49

Revenue Department.



Subject:- Tax- property-Udipi Municipality-Amount due from Government for the year 1948-49- Board's report- submitted-

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Mis. No.1267

Madras. dated 9-11-49.

From

Sri P.M. Rajan, Bar-at-law, I.C.S.,
Secretary, Board of Revenue, Madras

Sri S. Ranganathan, I.C.S., Commr. of Land Revenue.

--

Read:-

From the Government, Endt. No.29910-c-49-1 Rev. dated 13-5-49. — blank

ii. From the Collector of South Kanara, Rc.No 3696-49 E.1 dated 15- 9-49.

--- — nc

Resolution:-

The Board submits that the letter dated 20-4-49 — blank from the Municipal Commissioner, Udipi enclosed with the Government Endorsement cited above relates to a compalint that the Tahsildar, Udipi failed to pay the property tax on Government lands in Udipi town for the year 1948-49. The Board has examined the matter in consultation with the Collector. The Collector reports that the Municipal Commissioner, Udipi, has stated that the arrears of Rs.75-12-0 referred to by him in his letter dated 20-4-49 to the Government was already adjusted and that there was no other balance except the entire tax on Government vacant lands for the half year ended 31-3-49. As regards the payment of tax for the half year ended 31-3-49, the Board submits that the Government in the Local Administration Department are being addressed in Board's Refce. A.2092-49 dated 9-11-49 a copy of which is enclosed.

(True extract)

for Secretary

To the Secretary to Government, Revenue Dept.

amk. 9/11.

— Revenue Department.
Subject.

Tax - Property tax - (South Kanara) - Udipi Municipal Council - Tax due from Government on vacant lands for half year ending 31-3-1949 - Report - Submitted -

Madras. Ref.A.No.2092/49--3. Dated:— 9--11-19

Sri P. M. Jayarajan, Bar-At-Law, ICS.,
Secretary, Board of Revenue.

Sri S. Ranganathan, I.C.S.,
Commissioner of Land Revenue.

Read:- From the Collector of South Kanara, Ref.C.No.3696-49 E1, dated 5-4-1949.
-do- -do- dated 21-6-1949.
-do- -do- " 30-7-1949.

REFERENCE:—

The Collector of South Kanara has brought to the Board's notice that the Municipal Council, Udipi, has demanded a sum of Rs.26,718/- from the Tahsildar towards property tax at an enhanced rate laid down in G.O.No.1778 L.A., dated 24-9-1948 on Government vacant lands including about 72 acres of Panchayat forest and about 79 acres of grazing ground porambokes situated within its limits. The lands taxed are classified as:—

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(2) Vacant lands reserved for assignment to houseless poor and to the members of Harijan classes.

(3) Vacant lands reserved for other specific purposes and

(4) Road porambokes.

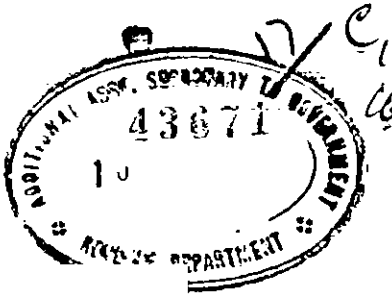
As regards items 2 and 3 above the Collector states that though the lands were reserved for specific purposes, they are still in the possession of the Revenue Department and that they are liable to be taxed. With regard to item 4 the Collector holds the view that so long as the lands are not vested in the Municipality, the Revenue Department may have to pay the tax. It is with regard to item 1 above the Collector in consultation with the Government Pleader, Mangalore, states that as the lands are exclusively used for agricultural purposes, they are not liable to taxation. The amount of tax payable on lands in item 1 above comes to - Rs.14,154-0-0. The Government Pleader, Mangalore opines that according to G.O.No.1778, L.A., dated 24-9-1948 the lands, which are not used exclusively for agricultural purposes and are not occupied by, or adjacent and appurtenant to buildings, are to be taxed at certain specified rates, that the lands in question are either forest lands or grazing grounds and that they are agricultural lands not liable to be taxed. The Collector requests that the Government may be moved to direct the Municipal Council under Section 36(1)(ii)(a) of the District Municipalities Act to write off the arrear demand of Rs.14,154-0-0.

P.T.O.

The Board agrees with the views expressed by the Government Pleader. It considers that the action of the Municipality in treating the agricultural lands as vacant lands and levying a tax of Rs.6/- per unit of 320 sq. yds. and demanding a tax of Rs.14,154-0-0 from the Tahsildar, Udipi, is not correct. It submits that the demand is erroneous and illegal. It therefore supports the Collector's recommendation to the Government and requests that they may be pleased to cancel the tax of Rs.14,154-0 demanded by the Municipal Council under the provisions of Section 36 (1) (i) (ii) (a) of the Madras District Municipalities Act.

R.O.C.No.3696/49-El

S.Kanara Collector's Office,
Mangalore dated 14.7.49.



From
SYED AHMED SAHIB BAHADUR B.Sc(Hons)
Collector of South Kanara.

To
The Secretary to Government,
Revenue Department,
M AD R A S

Sir,

TAX: Property tax (S.Kanara District)-- Udipi Municipality-- amount due from Government --claim report.

Ref: 1. Reminders dated 16.6.49 and 4.7.49 on Government endorsement 29910 C.49.1 dated 13.5.49.

The Government memo referred to in the reminders cited above was not received by me.

2.However a report on the subject was not recd sent by me to the Board of Revenue, in this office R.O.C.3696-49-El dated 21.6.49 and orders of the Board in the matter are being awaited.

Yours faithfully,

For Collector.

Copy to the Secretary to the Board of Revenue, Land Revenue, Madras with reference to Board's reminder dated 24.6.49.
IJC/14.7.49

Rev. Dept.

Memo No. 29910C/ug-3 Dated 22/7/49

Tax - Property tax - (South Kanara) - Udupi Municipality - Amount due from Government claiming -

i) Govt endt. No. 29910C/ug-1 Dated 13.5.49

ii) from the Collector of South Kanara Roc No. 3696/ug-E1 Dated 14.7.49.

~~The attention of the Board of Revenue is invited to~~ The Government ~~has stated~~ South Kanara Collector has stated that he has sent a report on the subject to the Board of Rev. in his letter Roc. 3696-49-E1 Dated 21.6.49. ~~and~~

The Board is requested to state when the report with ~~the~~ its remarks thereon may be expected.

To the Bd of Rev

Sec 19.7.49 Dy 19.7.49

1/2

Revenue Department

Subject

TAX - Property Tax - South Kanara District - Udipi Municipality Amount due from Government.

Ref.A.2605-49-1

Station:Madras. Dated 22-7-1949

From

K.N. Anantaraman Esq., I.C.S.,
Secretary, Board of Revenue,Madras.

--

3. Ranganathan Esq., I.C.S.,
Commissioner of Land Revenue & Commercial Tax

--

Read:- From the Collector of South Kanara Roc.3696-49-E1 dated 14-7-1949.

--

REFERENCE.

A copy of the Government Endorsement No.29910 C/49-1 Revenue dated 13-5-1949 is furnished herewith. He is requested to expedite his reports.

2. In para 2 of his letter cited above a copy of which has been sent to the Board, the Collector has stated that a report on the subject was sent by him to the Board of Revenue in his Roc.3696-49-E1 dated 21-6-1949 and that the orders of the Board in the matter are being awaited. The Board observes that the Collector's letter Roc.3696/49.E1 dated 21-6-1949 is concerned with the payment of tax for the half-year ending 31-3-1949 where as the Government Endorsement No.29910 C/49-1 Revenue dated 13-5-1949 is concerned with the payment of tax for the year 1948-49. The Collector is requested to submit a clear report on the Municipal Commissioner's letter forwarded in the Government. In this connection the Board invites the attention of the Collector to its reference A.2092-49-2 dated 20-7-1949.

for Secretary

To the Collector of South Kanara with a copy of the Government Endorsement.

Copy to the Secretary to Government,Revenue Department,Madras.

RVK/25-7

Rev. Dept.

A.S.

Please see the Board's Ref.a above

2. The Bd's report may be awaited till 1.9.49

2-8-49

REVENUE DEPARTMENT?

Subject;

TAX—Property tax—(South Kanara)—Udipi Municipality—Amount due from Government—Claim.

Ref.A.2605-49-1.

Madras. Dated 4th August 1949.

K.N.Anantharaman Esq.,I.C.S.,
Secretary, Board of Revenue, Madras.

S.Ranganathan Esq..I.C.S.,
Commissioner of Land Revenue and Commercial Taxes.

Read: From the Government, Revenue Department, Endorsement No.29910C/49- dated 13-5-1949.
From the Collector of South Kanara, Loc.No.3696/49-E1 dated 14-7-19
From the Government Memorandum No.29910 C/49-3,Revenue, d/22-7-194

REFERENCE:

The Board invites the attention of the Government to its reference No.A.2605-49-1 dated 22-7-1949 to the Collector of South Kanara a copy of which was submitted to them. Its report will be submitted to the Government as soon as the Collector's report in the matter is received.

for Secretary.

To the Secretary to Government, Revenue Department, Madras.

nedr.4-8.

Rev. Dept.

Please see the Board's Refce on page 4 ante.
The Board's report may be awaited ~~Ltr 1-9-49~~ as ordered on
Pre 3 ante and on page 4 ante

Reminded 2/9/49
Retable 17/9/49
Retd. 15/9
Reminded 10/10
Retable 25/10
Retd
Reminded 4/11
Retable 18/11

C.F. 98.

Revenue DEPARTMENT.

REMINDER. _____ *Branch.*

To THE Board of Revenue

~~have the honour to invite~~
I am directed to invite attention to Boards' Refce
~~invite~~
-ppanle
7 · No. 2605/49-1, dated 22-7-1949 and 6
~~to request that the reply to it may be expedited~~
request that this reminder may be returned ~~at once~~ before
with information as to— 17.9.49

(1) the stage at which the matter now is and
(2) the date by which a reply may be expected, and
~~(3) the circumstances which have caused the delay~~

Office Rev. Secretariat S.R. Ramamurthy
Station Fort St. George Signature. 29.9.49
Dated 2-9-49 Designation. for Asst. Secretary to Govt.
SUBJECT Rev. Department.
Tax - Property tax - (South Kanara) -
Udipi Municipality - Amount due
from Government - Claim of.

[P.T.O.

ADDITIONAL ASST. SECRETARY TO GOVERNMENT
7-5-67
15 SEP 1949
REVENUE DEPARTMENT

REP[illegible]

To The Secretary to Govt.
Revenue Dept F

Resubmitted

The Collector's report is awaited in the matter. He was last reminded on 6-9-49 The Board's report will be submitted to the Govt as soon as the Collector's report is received

A. Sundaram
Asst Secretary
(Land Revenue)

Rev. Dept.
Submitted for perusal
2- The Bd's report may be awaited till 1-10-49

15/9/49
10 9 49 Cecil
CCP
15/9/49
17/9/49
Today

B2/2307/48.

Municipal Office, Udipi.
28. 12. 49.

From
Sri V. Balagangadharan, B.A., (Hons.)
Municipal Commissioner, U d i p i.

To
The Secretary to Government, Revenue Department, M a d r a s.
Thro'
The Secretary to Government, L.A. Department, Madras. &
The Chairman, Municipal Council, Udipi.

Sir,

Sub: Tax-property tax on Government lands-Udipi Municipality-1948-49-payment.

Ref: This office letter B2-2307/48, dated 1. 4. 49 and reminders thereon and Government's (Revenue Department) Endorsement No.29910 C/49-2, dated 20. 7. 49.

In submitting herewith a copy of the resolution No.40, dated 10.12 1949 of this Council, I beg to invite the kind attention of Government to th office letter quoted above and request that early orders may be passed to pay the tax due from Government to this Municipal Council for the last year

Commissioner, U.M.

Forwarded

I invite attention of Government to my D.O. Letter dated 19.7.49 to the Hon'Ble Minister for Local Administration.

Vice Chairman, U.M.C.

KMM/A.28.12.

Copy of the Municipal Council's Resolution, No.40, dated 10.12.49.

Read Revised estimate for 1949-50 and the Budget Estimate for 1950-51 under General Fund, Lighting Fund, Ele.Education fund, and Town Planning fund accounts of the Municipality, with all the enclosures thereto and other subsidiary statements including schedules of Establishment.

Resolution.

" The Council urges on the Government that immediate arrangements may be made for payment of property tax on their vacant lands for the half year ended 31. 3. 49 kept in arrears. The entire budgetry position will be upset if the arrears of taxes are not paid by the Government before the closure of the current financial year as the council has made commitments and incurred expenses in the hope that the arrears would be realised.

Sd. A. B. Krishnaraj,
Vice-Chairman.

True copy/

Commissioner, U.M.

3/1411 L.A. Deptt. (1)

CM. 56659/49 Subj: Tax - Property - Udipi Municipality - Lands used exclusively for agricultural purpose and not occupied by or adjacent and appurtenant to buildings belonging to Govt. - Payment for 1948-49.

WE 10/1611

P.L. - Letter from the Commr., Udipi Mpty. No. B.2/2B0 dated 28.12.49.

7.1.50 12.1.50 Memo No. 56659/49-1A dated 12.1.50

A copy of Govt memo

(V) 7-8 Opn. No. 48582/49-2A dated 5.1.1950 Containing the orders of Govt. in the matter Communicated to the Commr., Udipi Mpty. for information.

Dy. Secy 17.1.50 Commr., Udipi Mpty. know the C.M.C. (with a copy of memo)

9.1. 10.1.50

Note: — After issue, the papers may be
filed [redacted] No. 485-82 /Ap:21 dated

ian - Property tax - (South Kanara) - Udipi
Municipality - Amount due from ... for
r the year 1948-49 - claim of ...

i) from the Municipal Commissioner ... dated ...
letter RD.C No. B2/2307-48 dated ...
ii) Govt. Endt. No. 29910C/48-1 ...
iii) from the Bd of Rev Mis No. ... dated 9.11.48

To A.S.

Please see the letter from ... Municipal
ommissioner, Udipi Municipality, ... a
m p 1 c.f. and the Bds' Proceedings ... p 5 c.f.

2. The request of the Municipality ... is
that the arrears of property tax ... amounting
to Rs 75-13-0 and that the ... Government lands in the Udipi
be ordered to be paid to it. ... endorsement on p 2 c.f. the Collector
was asked to report on the matter through the
The Board's report received is ...
It will be seen from the Board's ... the arrears of Rs 75-13-0 was already
the credit of the Municipal Council ...
in regard to the tax on Government
lands for the half year ended ... Board has addressed separately the Govt.
L.A. Department. [illegible] Copy of Board's report to L.A. Dept. now sent
The matter is already under
consideration in L.A, the ...

has been received in this
and action is being taken
under the letter These papers
added to that file